IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 5TH JANUARY 2007 / 15TH PAUSHA 1928

WP(C).No. 27309 OF 2006(A)

PETITIONER:

H.P. SHIVANANDA,
S/O.LATE PADMANABHA HEDGE,
OPP.P & T QUARTERS, SREE KRISHNA MANDIR ROAD,
KANHANGAD, KASARGOD DISTRICT.

BY ADV. SRI.M.A.FIROZ
SRI.GEORGE MECHERIL

RESPONDENTS:

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1. THE STATE OF KERALA, REPRESENTED BY
ITS SECRETARY TO GOVERNMENT, TAXES DEPARTMENT
SECRETARIAT, THIRUVANANTHAPURAM.

2. THE SALES TAX OFFICER, KANHANGAD.

3. THE JOINT REGIONAL TRANSPORT OFFICER,
KANHANGAD.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 05/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) 27309/2006

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1	TRUE COPY OF THE INVOICE DATED 18.8.2006.
EXT.P2	TRUE COPY OF THE SALE CERTIFICATE DATED 17.8.2006 ISSUED BY THE ASST. SALES MANAGER (VEHICLES).
EXT.P3	TRUE COPY OF THE TEMPORARY CERTIFICATE OR REGISTRATION ISSUED BY R.T.O.. DATED 16.9.2006.
EXT.P4	TRUE COPY OF THE TAX INVOICE DATED 22.8.2006 ISSUED IN FAVOUR OF THE PETITIONER.
EXT.P5	TRUE COPY OF THE INTERIM ORDER PASSED BY THE HON'BLE HIGH COURT DATED 21.10.2006.

RESPONDENTS ' EXHIBITS:

NIL.

// TRUE COPY //

P.S. TO JUDGE.

KNC/-

P.R. RAMAN, J.

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W.P.(C) NO. 27309 OF 2006

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DATED THIS, THE 5TH DAY OF JANUARY, 2007

J U D G M E N T

The challenge made in this writ petition is against the demand of entry tax made by the respondents for registration of the petitioner's vehicle. He seeks for a declaration that the Kerala Tax on Entry of Goods into Local Areas Act is ultra vires of the provisions and hence unconstitutional.

2. A Divison Bench of this Court in **Thressiamma Chirayil v. State of Kerala (**ILR 2007 (1) Ker. 61), after considering the provisions contained in the said Act held that levy of entry tax on goods imported from other States to the State of Kerala or from abraod is not compensatory in nature and is therefore discriminatory and in violation of Articles 14,301 and 304 of the Constitution of India. The issue raised in this writ petition is squarely covered by the said decision of the Division Bench of this Court.

In the result, this writ petition is allowed and the demand notice, if any, issued is quashed.

P.R. RAMAN,
JUDGE.

knc/-